



Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 03-2016

2016-2017 Individual CPA License Renewal Information

By the end of March, individual CPA license renewal for the 2016-2017 license year will be available on the Board's website, **nccpaboard.gov**. To renew online, a CPA must have

- his or her NC CPA certificate number;
- his or her Social Security number;
- the number of CPE hours completed to meet the 2015 requirement; and
- a valid MasterCard or VISA account number including security code with the card expiration date and billing address.

To access the online renewal, the licensee will navigate to **nccpaboard.gov** and click on the renewal link in the "How Do I" box on the right side of the home page. Any browser may be used to complete the online renewal.

NOTE: To keep a copy of the information submitted during the renewal process, the licensee must print each page of the online renewal after providing the required information, but before clicking the "submit" button.

On the "Licensee Log-In" page, the licensee will enter his or her Social Security number and North Carolina CPA certificate number and click "submit."

If the Social Security number and certificate number entered match the information in the Board's records, the first page of the online renewal, "Pertinent Data on File," will display.

This page of the renewal pertains to the licensee's contact information, concentration area, occupation area, job title, and AICPA and/or NCACPA membership information.

Each licensee must provide the Board with a complete address, including business name, mailing ad-



dress, email address, and telephone number.

If a complete mailing address is not provided, the licensee will not be allowed to continue with the renewal.

To update an address, the licensee must click on the blue highlighted "edit" link to change each type of address (mailing address, home address, or practice address).

If a licensee is using his or her home address or business/practice address as the mailing address, he or she does not need to list the same address in two categories (such as mailing address and home address or mailing address and practice address).

The name, address, and telephone number entered in the "Mailing Address" section of the renewal will be publicly available on the Board's website in the "Licensee Search."

If a licensee does not want his or her home address and phone number to display on the Board's website, he or she must select the business/practice address as the mailing address.

In the "Certificate and Licensee Information" section, the licensee must select the proper occupation and concentration category from the pop-up lists, type in his or her job title, indicate if he or she is a member of the AICPA and/or NCACPA, and click the "continue" button.

CPE compliance information is entered on Page 2 of the renewal. The licensee should read each item care-

CPA License Renewal *continued on page 8*

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Disciplinary Actions

Pursuant to NCGS 93-12(9), civil penalties are remitted to the North Carolina Civil Penalty and Forfeiture Fund ("Fund") in accordance with NCGS 115C-457.2. NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

Paul David Musgrave, #36832
Dayton, OH 01/25/2016

THIS CAUSE coming before the North Carolina State Board of Certified Public Accountant Examiners (the "Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, at public hearing ("Hearing"), with a quorum present, the Board finds, based on the evidence presented at the Hearing on January 25, 2016, that:

Findings of Fact

1. The Respondent was the holder of a certificate as a Certified Public Accountant in North Carolina.
2. The Board has jurisdiction over the Respondent and the subject matter of this action.
3. The Respondent received at least fifteen (15) days written notice of the Hearing. The notice was achieved by serving a Notice of Hearing by personal service, certified mail, or other method of delivery authorized by N.C. Gen. Stat. §150B-38(c).
4. Venue is proper and the Hearing was properly held at 1101 Oberlin Road, Raleigh, North Carolina.
5. The Respondent did not object to any Board Member's participation in the Hearing of this matter.
6. The Respondent was not present at the Hearing and was not represented by counsel.
7. On December 13, 2011, Paul David Musgrave (the "Respondent") was indicted in the Southern District of Ohio alleging that the Respondent made misrepresentations on a Small Business Administration loan application for an Ohio company.

8. The Respondent, following a trial by jury, was convicted on four (4) counts of financial crimes as described below.
9. The Respondent was convicted on one Count of Conspiracy to Commit Wire Fraud, Bank Fraud, and Submission of False Loan Applications. An element of that crime was that the Respondent "knowingly and voluntarily joined the conspiracy."
10. The Respondent was convicted on two counts of Wire Fraud. An element of those crimes was that the Respondent "had the intent to defraud."
11. The Respondent was convicted on one count of Bank Fraud. An element of that crime was that the Respondent "had the intent to defraud."

Conclusions of Law

1. Per N.C. Gen. Stat. §150B-42, this Board Order constitutes a Final Agency Decision of the Board.
2. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code. Pursuant to N.C. Gen. Stat. §93-12(9), the Board has the authority to impose discipline upon the Respondent and the Respondent's certificate and to impose civil monetary penalties.
3. The Respondent's actions, as set forth above, constitute convictions of crimes, an essential element of which is dishonesty, deceit, or fraud. Therefore, the Respondent is subject to discipline per N.C. Gen. Stat. §93-12(9)(b).

4. The Respondent's actions, as set forth above, constitute a failure to uphold high standards of personal conduct in violation of 21 NCAC 08N .0201.
5. The Respondent's actions, as set forth above, demonstrate that the Respondent acted with the intent to deceive in violation of 21 NCAC 08N .0202(a).
6. The Respondent's actions, as set forth above, constitute discreditable acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or fitness as a CPA in other respects in violation of 21 NCAC 08N .0203(b)(1).

BASED ON THE FOREGOING, the Board orders in a vote of 7 to 0 that:

1. The Respondent's CPA certificate is permanently revoked.
2. The Respondent shall pay a Civil Penalty of one thousand dollars (\$1000) for each of the four (4) counts upon which he was convicted, for a total of four thousand dollars (\$4000).

Gary A. House, CPA, P.A.
Dunn, NC 12/14/2015

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Gary A. House, CPA, P.A. (hereinafter "Respondent firm"), is a registered certified public accounting corporation in North Carolina.

2. Respondent firm received a "fail" on its most recent engagement peer review, with an acceptance letter date of February 23, 2015.
3. Per 21 NCAC 08M .0106, for all failed and second passed with deficiencies reports, the Respondent firm was required to submit to the Board a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance.
4. Respondent firm failed to provide any of the required documents within the time period required by 21 NCAC 08M .0106.
5. Per 21 NCAC 08N .0212, and .0404, Respondent firm was required to perform attest and assurance services in accordance with standards of generally accepted accounting principles.
6. The peer review report noted a failure to use the proper report language and a failure to obtain written engagement letters as required by professional standards.
7. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the

North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

2. Respondent firm's failure to submit to the Board copies of its Peer Review Report and Letter of Response constitutes a violation of 21 NCAC 08M .0106(a)(4), resulting in disciplinary action per 21 NCAC 08N .0213.
3. Respondent firm's failure to perform attest and assurance services in accordance with standards constitutes a violation of the Statements on Standards for Accounting and Review Services in violation of 21 NCAC 08N .0404 and .0212.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent firm is censured.
2. Respondent firm shall pay a one

thousand dollar (\$1,000) civil penalty to be remitted with this signed Consent Order.

3. Respondent firm shall provide a written statement to the Board that it will no longer be participating in, performing, or reviewing any engagements subject to peer review.

Nnamdi Obi Anyafo, #25231
Pineville, NC 01/25/2016

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Nnamdi Obi Anyafo (hereinafter "Respondent") is the holder of North Carolina certificate number 25231 as a Certified Public Accountant.
2. The Respondent issued audit reports to a client for years 2012 and 2013. The reports were not issued in accordance with

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NC DOR Notice on Sales and Use Tax Technical Bulletins and March 1, 2016, Tax Changes

On February 22, 2016, the Sales and Use Tax Division of the North Carolina Department of Revenue (NC DOR) issued, *Important Notice: Sales and Use Tax Technical Bulletins and March 1, 2016, Tax Changes*.

The Notice contains a list of topics covered in the sales and use tax technical bulletins for which the taxability may have changed effective March 1, 2016.

The information is not all-inclusive and should not be interpreted as tax advice; the facts and circumstances of a particular transaction may alter the application of the sales and use tax statutes to the transaction.

The Notice and the publications referenced in the Notice are available from the NC DOR website, **www.dorncc.com**. Questions about the Notice should be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052.

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standards and were not issued through a registered CPA firm.

3. After review by the Board staff, it was determined that the audit report had numerous deficiencies, including the fact that the report presentation was incorrect and there were no footnotes.
4. The Board staff also noted that the Respondent had not undergone a system peer review as required by the Board's Rules.
5. The Respondent acknowledged that he had completed and signed the audit reports. He stated that he did not think he needed to register for peer review because of the small number of audits he performed.
6. The Respondent stated that he wishes to discontinue providing attest or assurance services.
7. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct

promulgated and adopted therein by the Board.

2. The Respondent's actions as set out above constitute violations of 21 NCAC 08N .0302(a), .0401, and .0403.
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent may not provide any services that would otherwise be subject to peer review ("peer-reviewable services") for a period of three (3) years.
2. After three (3) years, the Respondent may perform peer-reviewable services subject to pre-issuance review performed by a reviewer mutually acceptable to the Respondent and the Board, until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
3. After three (3) years, if the Respondent opts to perform peer-reviewable services, he must complete eight (8) hours of audit CPE as part of his annual forty (40) hour CPE requirement until such time as he receives a "pass" on a system peer review or a "pass" or "pass with deficiencies" on an engagement peer review.
4. The Respondent shall remit, with this signed Consent Order, a civil penalty in the amount of one thousand dollars (\$1,000).

Gregory E. Underwood, #18130
Albemarle, NC 01/25/2016

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Gregory E. Underwood (hereinafter "Respondent"), is the holder of North Carolina certificate number 18130 as a Certified Public Accountant.
2. Respondent was engaged to prepare the 2012 audit for a non-profit entity ("Client").
3. The Client filed a complaint alleging that Respondent's audit services were deficient.
4. Respondent was slow to respond to the Board staff's request for information and repeatedly failed to meet the requirement that he provide a response within twenty-one (21) days.
5. In the course of investigating the complaint, the Board staff requested Respondent's workpapers supporting his audit services. Respondent provided those workpapers only after numerous requests from the staff and well in excess of twenty-one (21) days.
6. Respondent was unable to substantiate audit procedures through production of workpapers, resulting in multiple violations of the AICPA Statements on Auditing Standards.
7. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and

agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's failure to perform audit engagements in accordance with all applicable standards constitutes a violation of 21 NCAC 08N .0403.
3. Respondent did not respond to Board inquiries within twenty-one (21) days as required by 21 NCAC 08N .0206.
4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent shall not perform audit or review services for a period of three (3) years following the approval of this Consent Order
2. After three (3) years, Respondent may engage in audit or review services subject to the following conditions:
 - a. Respondent shall, at his own expense, be required to obtain pre-issuance reviews of all audits or reviews until such time as the

Board determines that pre-issuance review is no longer necessary. The pre-issuance reviewer shall be approved by the Board. Respondent shall authorize and cause the pre-issuance reviewer to provide the Board with a copy of each pre-issuance review report upon its issuance.

- b. Respondent, as part of his annual CPE requirement, must take eight (8) hours of Audit documentation coursework and eight (8) hours of Nonprofit Accounting and Reporting coursework.
 - c. The obligation to obtain a pre-issuance review of all audits and reviews, and the obligation to take the CPE specified above, shall remain in place until Respondent's firm receives a "pass" on a system peer review report.
3. Respondent shall pay a \$2,000 civil monetary penalty and \$500 administrative fee. Those payments are due at the time that Respondent signs and returns this Consent Order.

**Charles Laverne Earney, #13563
Wilmington, NC 02/22/2016**

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Charles Laverne Earney (hereinafter "Respondent") is the holder of North Carolina certificate number 13563 as a Certified Public Accountant.
2. On his 2013 annual certificate renewal, Respondent disclosed

to the Board that the AICPA was in the process of investigating a governmental audit for fiscal year May 31, 2010 performed by Earney & Company, LLP ("Firm"). The Respondent is the majority owner of the Firm and was the engagement partner on the governmental audit in question, spending 11 hours on the engagement. A former partner in the Firm with extensive governmental audit experience spent the majority of the 200+ hours on the engagement.

3. The Board staff opened a case file and held the matter in abeyance pending the resolution of the AICPA matter.
4. By correspondence dated April 14, 2015, the AICPA advised Respondent that there appeared to be *prima facie* evidence of deficiencies in the presentation of the audit report for the governmental audit for fiscal year May 31, 2010, the most serious being the failure to identify and test all major federal programs and failing to opine on each major federal program. In order to resolve the matter proactively, Respondent waived his rights to a full investigation in accordance with the JEEP Manual of Procedures and agreed to the terms of a letter of corrective action dated April 14, 2015 ("Corrective Action Letter").
5. After reviewing the AICPA actions, Board staff requested Respondent to provide the Board with the Firm's audit workpapers for the audited governmental entity. Based on review of investigatory materials and a summary review of those workpapers, the Board's Professional Standards

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Committee has recommended this Consent Order.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The *prima facie* evidence of workpaper deficiencies identified by the AICPA and the Board appear to constitute a violation of 21 NCAC 08N .0212 and .0409.
3. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent's consent to this order, Respondent is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. Respondent shall provide the Board with evidence of compliance with all requirements in his Corrective Action Letter, including:
 - a. Provide the Board with certificates of completion

of twenty-nine (29) hours of Single Audit and Audit Documentation CPE; and

- b. Provide the Board with copies of the two (2) pre-issuance reports prepared in the next twelve (12) months and the one (1) post-issuance report in accordance with the terms prescribed in the Corrective Action Letter.
2. At the time of his annual certificate renewal, Respondent shall disclose that he is in compliance with the requirements of his Corrective Action Letter as long as those requirements remain applicable.

Whitley Penn

Dallas, TX 02/22/2016

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N.C. Gen. Stat. §150B-41, the Board and Respondent stipulate to the following:

1. Whitley Penn (hereinafter "Respondent Firm"), has a principal place of business outside of North Carolina and has no office in North Carolina. Respondent Firm is not a registered certified public accounting firm in North Carolina.
2. Respondent Firm performed multiple audits of a retirement plan sponsored in North Carolina ("ERISA audits").
3. The North Carolina Accountancy Act, at N.C. Gen. Stat. §93-10(c)(3), requires firms to provide notice without a fee to the Board prior to performing financial statement audits or other engagements performed in accordance with the Statements

on Auditing Standards. The members or partners of Respondent Firm were unaware of the notice requirement.

4. Respondent Firm did not provide the Board with a Notification of Intent to Practice ("Notice") prior to performing the ERISA audits.
5. Respondent Firm subsequently provided a Notice to the Board.
6. Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent Firm understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. By exercising the practice privilege afforded by N.C. Gen. Stat. §93-10(c) of the Accountancy Act, Respondent Firm consented to comply with the laws of this State and to be subject to the jurisdiction and disciplinary authority of the Board.
3. Respondent Firm's failure to comply with N.C. Gen. Stat. §93-10(c) of the Accountancy Act as set out above constitutes a violation of 21 NCAC 08N .0213.

4. Per N.C. Gen. Stat. §93-12(9), 93-10(b), and also by virtue of Respondent Firm's consent to this order, Respondent Firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and Respondent Firm agree to the following Order:

1. Respondent Firm shall remit, with this signed Order, a one thousand dollar (\$1,000) civil penalty.
2. Respondent Firm shall remit, with this signed Order, a five hundred dollar (\$500) payment for administrative costs.



2016 Board Meetings

April 25
Raleigh, 10 a.m.

May 19
Raleigh, 10 a.m.

June 23
Greensboro, 10 a.m.

July 25
Raleigh, 10 a.m.

August 22
Raleigh, 10 a.m.

September 19
Raleigh, 10 a.m.

October 27
Raleigh, 10 a.m.

November 21
Raleigh, 10 a.m.

December 19
Raleigh, 10 a.m.

Board meetings are open to the public, except when under State law, some portions may be closed to the public. Raleigh meetings are held at the Board office and Greensboro meetings are held at the Grandover Conference Center.

Inactive Status

Between January 1, 2016, and January 31, 2016, the individuals listed below were approved for inactive status by the Board. "Inactive," when used to refer to the status of a person, describes a person who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant," nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b) of this Section [21 NCAC 08A .0301(b)(20)].

Steven Craig Anderson, #32710	Charlotte, NC
Lien Marie Bailey, #38466	Charlotte, NC
Ted Allen Boyer, #9857	Clemmons, NC
Patricia Lorbacher Calloway, #26207	Charlotte, NC
Rita Sipe Campbell, #23338	Conover, NC
Jonathan Seth Coker, #25963	Greensboro, NC
Andrew E. DeMoss, #35895	Portland, OR
Katherine C. Eldridge, #19215	Huntersville, NC
Melanie McDougall Fornes, #36936	Apex, NC
Thomas Allen Gard, #11319	Hertford, NC
Wallace Kent Geer, II, #11824	Raleigh, NC
Florence Rose Graham, #15248	Travelers Rest, SC
Deborah Nelson Grant, #25314	Topton, NC
Allyn Elizabeth Harcus, #26106	Jamestown, NC
Douglas Milton Holmes, #11725	Fayetteville, NC
Rosemary Kettlewell Huffman, #15291	Roanoke, VA
Rebecca Jeanne Jensen, #36049	Pinehurst, NC
Julie Anne Jones, #24911	Kernersville, NC
Christina Kirk, #35461	Charleston, SC
Jeffrey Douglas Lawson, #30725	Charlotte, NC
Alayna Manville, #29075	Naples, FL
Rebecca Sue Maust, #20411	Greensboro, NC
Deborah Jean McGrath, #33501	Wake Forest, NC
Lauren McSwain McNeely, #32607	Matthews, NC
Fletcher Wright Morgan, #9282	Mebane, NC
Elizabeth Ware Morningstar, #24946	Frederick, MD
Gerald C Musselwhite, Jr., #13717	Fayetteville, NC
Richard Allen Partridge, #19173	McLeansville, NC
Gregg Bradley Paulsen, #34189	Charlotte, NC
Jeanette Reetz Peters, #14786	Chesapeake, VA
Timothy Lawrence Petrie, #33249	Savannah, GA
Hampton Rochelle Poole, Jr., #11744	Raleigh, NC
Elizabeth Cort Ray, #33900	Fairview, NC
Deborah O. Reynolds, #31394	Asheville, NC
Dennis Seiler, #16424	Washington, NC
Tara Mechelle Sherbert, #31035	Charlotte, NC
James David Shoemaker, #4172	Sevierville, TN
Pamela Barringer Smith, #14121	Rocky Mount, NC
Zackery Kenneth Snyder, #33521	Spruce Pine, NC
David Bryan Stevens, #25613	Leland, NC
Kevin B. Vincent, #29741	Roanoke Rapids, NC
Brian Edward Wheatley, #27074	Kernersville, NC

CPA License Renewal

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fully, select the appropriate answer, and click "submit."

NOTE: If the licensee selects answer "B" because he or she was licensed after January 1, 2016, the licensee will not be able to view Page 3 where licensees who report CPE will enter the CPE hours completed. Instead, the licensee will be automatically directed to Page 4.

The third page of the renewal calculates the number of hours of CPE carry-forward from 2014, the CPE credit hours earned in 2015, and the CPE hours for carry-forward into 2016.

If the number of carry-forward hours brought forward from 2014 (Block A) does not agree with the licensee's records, the licensee must contact Cammie Emery (**cemery@nccpaboard.gov**) for verification of the licensee's CPE hours. After the CPE hours are verified by Board staff, the renewal may be completed.

The system automatically adds the carry-forward hours earned in 2014 (Block A) to the CPE hours earned in 2015 (Block B), and places the total in Block C. The hours available for carry-forward are automatically calculated in Block D (carry-forward hours cannot exceed 20).

NOTE: If the licensee's CPE requirement for 2015 was prorated, he or she may carry forward up to 20 hours in excess of the annual requirement.

After clicking the "submit" button, the licensee will be taken to Page 4 of the renewal, "Moral Character Data."

On this page, the licensee must answer each question and, for each affirmative answer, type a brief explanation in the text box at the bottom of the page. Any applicable court documents should be added as a PDF (no larger than 20 mb) by clicking "upload."

The moral character data for a licensee who has not previously filed a certificate renewal is applicable for the period since the filing of his or her certificate application.

The moral character data for a licensee who has previously filed a certificate renewal is applicable for the period since the filing of his or her last renewal.

Page 5 is an affirmation that the licensee understands that he or she is responsible for knowing and understanding the North Carolina Accountancy Statutes and Rules. The statutes and rules are available at **nccpaboard.gov**.

In addition, the licensee is certifying that the information provided on the renewal form is correct and complete. When the licensee accepts the statement on Page 5 and clicks the "submit" button, he or she will be directed to the payment page.

The 2016-2017 certificate renewal fee is \$60.00.

The Board's website is certified by Comodo (**comodogroup.com**) as secure for web-based transactions and all e-commerce transactions are directed through the VeriSign gateway (**verisign.com**).

In addition, BB&T (the Board's financial institution of record), has reviewed and approved the payment transaction portion of the Board's website as part of the bank's "Trust-keeper" program.

The Board accepts only MasterCard and VISA for online payment of the renewal fee. All fields on the payment page of the renewal are required. If the licensee does not complete all fields properly, the transaction will fail and the licensee will be prompted to correct the information entered.

Account information is not processed until the "submit" button is clicked; account information is not stored in the Board's records.

After the transaction is complete, the licensee should print the acknowledgment page to confirm that the renewal was accepted; the acknowledgment page serves as the licensee's payment receipt.

Online renewals are processed in real time; therefore, the Board's database is updated in real time. A licensee may check the status of his or her renewal by using the "Licensee Search" function of the Board's

website to confirm that the license expiration date has been changed to June 30, 2017.

A licensee or firm who wishes to submit the renewal form(s) with a check or money order may do so by answering all questions on each page of the renewal, printing each page as it is completed (but before clicking "submit"), signing the renewal, and mailing the completed pages, with a \$60.00 check or money order payable to State Board of CPA Examiners, to PO Box 12827, Raleigh, NC 27605-2827.

Licensees are encouraged to renew early; as the June 30 renewal deadline draws nearer, licensees may experience server slowdowns which may delay or prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$60.00 fee prior to July 1, 2016, may receive a Letter of Demand from the Board. Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's NC CPA certificate.

Licensees who elect to be placed on inactive status may do so by submitting the proper form to the Board prior to July 1, 2016. Forms for inactive status are available on the website, **nccpaboard.gov** or by sending an email to **vanessiaw@nccpaboard.gov**.

Please contact Buck Winslow, Manager of Licensing, by email at **buckw@nccpaboard.gov** with questions about the renewal process.

Office Closed

In accordance with the holiday schedule adopted by the State of North Carolina, the Board office will be closed on the following dates:

Friday, March 25, 2016

Monday, May 30, 2016

Office Closed
March 25, 2016
May 30, 2016

Disciplinary Actions Resulting from CPE Audit

The following matters are excerpted from Consent Orders issued by the Board in response to the findings of the Continuing Professional Education (CPE) audit. To view the full text of a Consent Order, use the Licensee Search function of the Board's website, nccpaboard.gov, to look up the licensee's record. In the record, click on the "Details" link and select "View" under the Public Documents heading.

Sam S. Azra, #26086 **Concord, NC 01/25/2016**

The Board opened a case against Sam S. Azra (Respondent Azra) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Azra signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Azra may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 66 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Azra's CPA license.

Marty Dallas Carter, #15971 **Charlotte, NC 01/25/2016**

The Board opened a case against Marty Dallas Carter (Respondent Carter) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Carter signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Carter may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Carter's CPA license.

Rhonda Bilbee Cianchetti, #18211 **Mt. Laurel, NJ 02/22/2016**

The Board opened a case against Rhonda Bilbee Cianchetti (Respondent Cianchetti) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Cianchetti signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Cianchetti may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Cianchetti's CPA license.

Angel Neal Dronsfield, #18294 **Durham, NC 01/25/2016**

The Board opened a case against Angel Neal Dronsfield (Respondent Dronsfield) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Dronsfield signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Dronsfield may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 43 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Dronsfield's CPA license.

Susan Bradley Hopkins, #31097 **Charlotte, NC 01/25/2016**

The Board opened a case against Susan Bradley Hopkins (Respondent Hopkins) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Hopkins signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

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Hopkins

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Respondent Hopkins may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 49.5 hours of CPE including an eight-hour group study accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hopkins' CPA license.

Constance Rae Hurst, #24164 Indian Land, SC 02/22/2016

The Board opened a case against Constance Rae Hurst (Respondent Hurst) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Hurst signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Hurst may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 43.5 hours of CPE including an eight-hour accountancy law course offered by the NCACPA in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Hurst's CPA license.

Vinod Jain, #21598 Charlotte, NC 01/25/2016

The Board opened a case against Vinod Jain (Respondent Jain) for failure to complete sufficient CPE, including an ethics course, as required for renewal of his North Carolina CPA license.

Respondent Jain signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000.00 civil penalty.

Respondent Jain may apply for reissuance of his CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 62 hours of CPE, including an eight-hour group study accountancy law course offered by the NCACPA,

in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Jain's CPA license.

Tamara Lee #22654 N. Myrtle Beach, SC 01/25/2016

The Board opened a case against Tamara Lee (Respondent Lee) for failure to complete sufficient CPE as required for renewal of her North Carolina CPA license.

Respondent Lee signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000.00 civil penalty.

Respondent Lee may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 80 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding her application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Lee's CPA license.

Kevin Michael Madden, #18616 Clifton, VA 12/14/2015

The Board opened a case against Kevin Michael Madden (Respondent Madden) for failure to complete sufficient CPE as required for renewal of his North Carolina CPA license.

Respondent Madden signed a Consent Order in which he accepted 1) the denial of the renewal of his CPA license; 2) the forfeiture, for at least one year, of his CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Madden may apply for reissuance of his CPA license by

Reclassifications

On February 22, 2016, the Board approved the following applications for reclassification:

Reinstatement

Janice Judy Bourne, #33764

Benny Joseph Buras, Jr., #34719

Barry Dale Church, #18848

Sarah Jordan Ilderton, #33922

Magda Jezovicova, #37854

Rebecca Talley Keith, #17034

Robert Wade Rogers, #33206

New Bern, NC

Charlotte, NC

Kernersville, NC

Charleston, SC

Charlotte, NC

Winston-Salem, NC

Asheville, NC

Reissuance

Brittni Jade Jenkins, #37377

Marion Holloway Simmons, #29652

Charlotte, NC

Riverview, FL

complying with the terms set forth in the Consent Order.

The terms include completing at least 52 hours of CPE, including an eight-hour group study accountancy law course offered by the NCACPA, in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Madden's CPA license.

Kathleen Miller Mason, #21000
Milwaukee, WI 01/25/2016

The Board opened a case against Kathleen Miller Mason (Respondent Mason) for failure to complete sufficient CPE, including an ethics course, as required for renewal of her North Carolina CPA license.

Respondent Mason signed a Consent Order in which she accepted 1) the denial of the renewal of her CPA license; 2) the forfeiture, for at least one year, of her CPA license; and 3) the imposition of a \$1000 civil penalty.

Respondent Mason may apply for reissuance of her CPA license by complying with the terms set forth in the Consent Order.

The terms include completing at least 61 hours of CPE, including an eight-hour accountancy law course offered by the NCACPA, in the 12-month period preceding his application for reissuance.

Failure to timely comply with the terms of the Consent Order will be sufficient grounds to revoke Respondent Mason's CPA license.

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Certificates Issued

On February 22, 2016, the Board approved the following 80 applicants for licensure as North Carolina CPAs:

James Kerry Aaron	Joshua Shane McLaughlin
Mason Wayne Barringer	Thomas William Mills
Heather Jones Barsallo	Kevin Alan Moore
Shane Walker Basen	Samuel Adam Moore
Anna Taylor Beam	Melinda Bower Mueller
Tawana Bowman Berrier	Jennifer Gosnell Mull
Erin Walker Bigham	Nicholas Pagano
Christine Marie Black	Brandon Tyler Parks
Walter Westin Bordeaux	Richard Brian Pieringer, Jr.
Ashley Marie Canady	Bradley Scott Porter
Jennifer Nicolle Allery Cantey	Thomas Andrew Ransdell
Alyssa S. Carlson	Lindsey Danielle Reynolds
Kristy Lynn Cole	Kristin Cathleen Roland
Khristopher Brock Conner	William George Sanborn
Elizabeth Kaden Coy	Abby Carleton Scott
Nancy Lynn Crates	Kelsey Mitchell Smith
Bryan John DaCanal	Shelton Tyler Sowards
Brian Leighton Doud	Neil Hansen Spence
Maryellen Rose Dunkle	Sara Elizabeth Spires
Sean Patrick Eames	Andrew Michael Stevens
Jordan Neal Eatman	Joshua C. Stokes
Emily Elizabeth Edwards	Kelly Brannon Stokes
Ashley Michelle Gardner	Rachael Huntley Strickland
Bria Ashia Gatewood	Lee Chandler Thaxton
Victoria Ashley Hammer	Thomas Joseph Timoney, III
John Walter Hartman	Sahil Vahewala
Aubrey Lynn Hollen	Akilah Sameerah Waldron
Joshua Blaine Jackson	Gabbrielle Elizabeth Webb
Evelyn Marie Kelley	Charlene Brookins Weston
Kyle Clanton Kirby	Albert Edward White
Janey Kellyn Kuyath	David Michael Wieand
Marco Lam	Kasey Joy Wiggins
Jacob Robert Lawler	Tyler Kirk Wikse
Corey Alexander LeMoine	Blake Miller Wilcox
Christian Rhodes Lincoln	Benjamin David Wilson
Alison Danielle Long	Tyler Adam Wilson
Callie Elizabeth Luckadoo	Paul David Wright
Amanda Laurie Lynch	Jacob Thompson Wubbenhorst
Justin Eugene Mace	Alec Marshall Yale
Jennifer McGhee	Beibei Zhou



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Pursuant to 21 NCAC 08J .0107, all certificate holders & CPA firms shall notify the Board in writing within 30 days of any change in home address & phone number; CPA firm address & phone number; business location & phone number; & email address.